CSR in small and medium sized companies – current status and future trends

Comparative survey conducted in Germany, France and Poland
Survey methodology in France, Poland and Germany

In France 561 companies were contacted by phone as part of a random sample survey. Of these businesses, 116 companies said they were willing to take part in the survey. However, at the analysis stage only 81 companies were taken into consideration, which have between 50 and 249 employees.

In Poland 28 businesses were surveyed by phone, which have between 1 and 500 employees.

In Germany the online questionnaire was sent to owners and managerial staff of small and medium sized companies with up to 500 employees via the Wirtschaftsjunioren Deutschland (WJD) (“Young Entrepreneurs”) and the Markplatz Mittelstand (“Mid-sized business network”). 949 companies responded after being contacted by clicking on the link to the questionnaire in the newsletter. Of these, 145 companies completed the questionnaire anonymously.

When comparing the national findings the different panel structures of the three samples should be taken into account.
(In Germany): Companies by branch

- Service: 48%
- Production: 19%
- Trade: 13%
- Finance and insurance: 11%
- Building: 5%
- Transportation: 3%
- Energy: 1%
- Others: 0%
(In France): Companies by branch

- Service: 37%
- Production: 26%
- Trade: 17%
- Public works: 11%
- Agrofood and agriculture: 9%
(In Poland): Companies by branch

- Marketing: 32%
- Food Industry: 25%
- Production: 14%
- Services: 29%
Comparison of businesses by branch

In all three countries most of the businesses involved are in service industries.

These are followed by many businesses in manufacturing industries.

As the industry categorisation system varies between countries, no direct comparison between them is provided.
Commitment to employees in Germany

<table>
<thead>
<tr>
<th>Category</th>
<th>Yes</th>
<th>No</th>
<th>Planned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provision of continuous training</td>
<td>86%</td>
<td>4%</td>
<td>10%</td>
</tr>
<tr>
<td>Personalised organisation of working hours</td>
<td>83%</td>
<td>14%</td>
<td>3%</td>
</tr>
<tr>
<td>Measures for the recruitment and employment of foreign employees</td>
<td>66%</td>
<td>30%</td>
<td>4%</td>
</tr>
<tr>
<td>Measures for the recruitment and employment of disabled employees</td>
<td>56%</td>
<td>38%</td>
<td>6%</td>
</tr>
<tr>
<td>Promotion of health and/or safety</td>
<td>55%</td>
<td>37%</td>
<td>8%</td>
</tr>
<tr>
<td>Compatibility of work/family</td>
<td>44%</td>
<td>44%</td>
<td>12%</td>
</tr>
<tr>
<td>Profit-sharing or employee shareholding</td>
<td>34%</td>
<td>46%</td>
<td>20%</td>
</tr>
<tr>
<td>Social standards at suppliers in supply chain</td>
<td>29%</td>
<td>66%</td>
<td>5%</td>
</tr>
<tr>
<td>Measures for the promotion of women’s interests</td>
<td>28%</td>
<td>66%</td>
<td>6%</td>
</tr>
<tr>
<td>Social standards in own production plants in developing countries</td>
<td>24%</td>
<td>69%</td>
<td>7%</td>
</tr>
</tbody>
</table>
Commitment to employees in France

<table>
<thead>
<tr>
<th>Category</th>
<th>Yes (%)</th>
<th>No (%)</th>
<th>Planned (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Promotion of health and/or safety</td>
<td>94%</td>
<td>5%</td>
<td>5%</td>
</tr>
<tr>
<td>Provision of continuous training</td>
<td>84%</td>
<td>11%</td>
<td>5%</td>
</tr>
<tr>
<td>Profit-sharing or employee shareholding</td>
<td>83%</td>
<td>14.5%</td>
<td>5%</td>
</tr>
<tr>
<td>Personalised organisation of working hours</td>
<td>67%</td>
<td>28%</td>
<td>5%</td>
</tr>
<tr>
<td>Measures for the recruitment and employment of disabled employees</td>
<td>66%</td>
<td>27%</td>
<td>7%</td>
</tr>
<tr>
<td>Measures for the recruitment and employment of foreign employees</td>
<td>41.5%</td>
<td>53.5%</td>
<td>5%</td>
</tr>
<tr>
<td>Measures for the promotion of women’s interests</td>
<td>39%</td>
<td>54%</td>
<td>7%</td>
</tr>
<tr>
<td>Compatibility of work/family</td>
<td>10%</td>
<td>89%</td>
<td></td>
</tr>
</tbody>
</table>
Comparison of commitment to employees

In Germany and Poland training and further education of employees has the top priority. In France it is the promotion of health and/or safety.

In Poland equal treatment of physically handicapped employees and job applicants will be the most important issue in the future. In France this issue will be most frequently planned for alongside the advancement of women. In Germany participation of employees in the business will be most important.
Commitment to the environment in Germany

- Measures for reduced use of natural resources
  - Yes: 69%
  - No: 21%
  - Planned: 10%

- Waste recycling policy
  - Yes: 64%
  - No: 32%
  - Planned: 4%

- Development of environmentally-friendly products and services
  - Yes: 64%
  - No: 31%
  - Planned: 5%

- Assessment of the ecological impact of investment and acquisition decisions
  - Yes: 55%
  - No: 37%
  - Planned: 9%

- Environmental friendly production processes
  - Yes: 50%
  - No: 44%
  - Planned: 6%

- Measures for the reduction of pollution emissions
  - Yes: 48%
  - No: 44%
  - Planned: 8%

- Ecological standards at suppliers in supply chain
  - Yes: 42%
  - No: 58%
  - Planned: 0%

- Use of renewable energy
  - Yes: 34%
  - No: 51%
  - Planned: 15%

- Ecological standards in own production plants
  - Yes: 25%
  - No: 70%
  - Planned: 5%

- Qualitative and quantitative recording of consumption of resources and of all emissions
  - Yes: 16%
  - No: 80%
  - Planned: 4%

- Certified system of environmental management
  - Yes: 10%
  - No: 85%
  - Planned: 4%
Commitment to the environment in France

- Waste recycling policy: 90% yes, 6% no, 4% planned
- Development of environmentally-friendly products and services: 78% yes, 16% no, 6% planned
- Reduction of energy consumption: 77% yes, 13.5% no, 9.5% planned
- Assessment of the ecological impact of investment and acquisition decisions: 61% yes, 33% no, 6% planned
- Measures for the reduction of pollution emissions: 60% yes, 34% no, 6% planned
- Measures for reduced use of natural resources: 41.5% yes, 47.5% no, 11% planned
- Certified system of environmental management: 40% yes, 46.5% no, 13.5% planned
- Qualitative and quantitative recording of consumption of resources and of all emissions: 40% yes, 54% no, 6% planned
- Use of renewable energy: 23% yes, 67% no, 10% planned
Commitment to the environment in Poland

- Reduction of energy consumption: 75% yes, 21% no, 4% planned
- Measures for reduced use of natural resources: 59% yes, 41% no, 0% planned
- Waste recycling policy: 56% yes, 33% no, 11% planned
- Development of environmentally-friendly products and services: 56% yes, 41% no, 4% planned
- Ecological standards in own production plants: 46% yes, 50% no, 4% planned
- Environmental friendly production processes: 44% yes, 44% no, 11% planned
- Ecological standards at suppliers in supply chain: 41% yes, 59% no, 0% planned
- Measures for the reduction of pollution emissions: 41% yes, 56% no, 4% planned
- Use of renewable energy: 30% yes, 59% no, 11% planned
- Assessment of the ecological impact of investment and acquisition decisions: 22% yes, 67% no, 11% planned
- Certified system of environmental management: 16% yes, 72% no, 12% planned
- Qualitative and quantitative recording of consumption of resources and of all emissions: 15% yes, 81% no, 4% planned
Comparison of commitment to the environment

In all three countries the reduction of energy consumption and recycling are ranked among the top three issues. In Poland and Germany measures are also mentioned regarding lowering consumption of resources, while in France the primary issue is the development of environmentally friendly products / services.

In Poland and France most businesses plan to introduce environmental accreditation in future. In Germany the use of renewable energy resources is planned.
Commitment to civil society in Germany

- Promotion of / support for social initiatives: 71% yes, 25% no, 3% planned
- Promotion of / support for training initiatives: 69% yes, 24% no, 7% planned
- Promotion of / support for sports associations: 59% yes, 38% no, 3% planned
- Promotion of / support for cultural initiatives: 55% yes, 37% no, 9% planned
- Promotion of / support for initiatives to create employment: 54% yes, 45% no, 1% planned
- Implementation of ethically responsible marketing: 52% yes, 46% no, 2% planned
- Principles/methods aimed at preventing dishonesty and corruption: 51% yes, 45% no, 4% planned
- Promotion of / support for environmental initiatives: 35% yes, 62% no, 4% planned
Commitment to civil society in France

- Promotion of / support for training initiatives: 73% yes, 22% no, 5% planned
- Promotion of / support for sports associations: 66% yes, 33% no, 1% planned
- Promotion of / support for initiatives to create employment: 63.5% yes, 30.5% no, 6% planned
- Promotion of / support for environmental initiatives: 55% yes, 40% no, 5% planned
- Implementation of ethically responsible marketing: 52% yes, 45% no, 3% planned
- Principles/methods aimed at preventing dishonesty and corruption: 43% yes, 56% no, 1% planned
- Promotion of / support for social initiatives: 36.5% yes, 56% no, 7.5% planned
- Promotion of / support for cultural initiatives: 36.5% yes, 58.5% no, 5% planned
Commitment to the civil society in Poland

- **Principles/methods aimed at preventing dishonesty and corruption**: 89% (yes), 11% (no), 0% (planned)
- **Implementation of ethically responsible marketing**: 79% (yes), 10% (no), 10% (planned)
- **Promotion of / support for social initiatives**: 61% (yes), 36% (no), 4% (planned)
- **Promotion of / support for training initiatives**: 57% (yes), 43% (no), 0% (planned)
- **Promotion of / support for initiatives to create employment**: 46% (yes), 50% (no), 4% (planned)
- **Promotion of / support for environmental initiatives**: 46% (yes), 46% (no), 7% (planned)
- **Promotion of / support for sports associations**: 43% (yes), 57% (no), 0% (planned)
- **Promotion of / support for cultural initiatives**: 39% (yes), 46% (no), 14% (planned)
Comparison of commitment to society

In comparing these countries France, Poland and Germany demonstrate very different types of commitment to society. While in France support for education and sport is top of the list, in Poland it is the avoidance of bribery and corruption and establishing basic principles for ethically responsible marketing of products and services. In Germany social institutions and educational initiatives are supported most often.

In Poland and Germany cultural initiatives will be supported most frequently in future. In France it will be social institutions.
Awareness of CSR in Germany

Before this survey, had you already heard of CSR?
- Yes: 52%
- No: 48%

Has your business already looked into the subject of CSR?
- Yes: 28%
- No: 72%
Awareness of CSR in France

- Has your business already looked into the subject of CSR?
  - Yes: 45%
  - No: 51%

- Before this survey, had you already heard of CSR?
  - Yes: 33%
  - No: 67%
Awareness of CSR in Poland

Before this survey, had you already heard of CSR?
- Yes: 81%
- No: 19%

Has your business already looked into the subject of CSR?
- Yes: 73%
- No: 27%
Comparison of awareness of CSR between countries

In Poland 81 percent of small and medium sized businesses have heard of CSR and awareness is therefore the highest of these three countries. It is followed by Germany, where about half (52%) the sample have heard about it before and then France where only a third of them know what CSR stands for.

When it comes to actually discussing the issue in business Poland takes the lead with 73%. This is followed by France with 45 percent and finally Germany where less than a third of small and medium sized companies have discussed applying CSR in their businesses.
In your view, what is the current impact of CSR in your business?

- 27% major
- 40% relatively major
- 24% relatively minor
- 9% insignificant
In your view, what is the current impact of CSR in your business?

- 40% major
- 29% relatively major
- 8.5% relatively minor
- 2.5% insignificant
- 22% no opinion

(In France): Relevance of CSR for SME
In your view, what is the current impact of CSR in your business?

- Major: 65%
- Relatively major: 8%
- Relatively minor: 27%
Comparison of the relevance of CSR in SMEs

In all three countries most companies say that CSR is important to their businesses.

In Poland the figures are 65 percent, in Germany 67 percent and in France 69 percent.
(In Germany:) In your view, what is the importance of CSR to your stakeholders like:

- Own company: 27% major, 40% relatively major, 24% relatively minor, 9% insignificant
- Employees: 20% major, 50% relatively major, 24% relatively minor, 6% insignificant
- Local authorities: 20% major, 46% relatively major, 25% relatively minor, 10% insignificant
- Customers: 18% major, 32% relatively major, 39% relatively minor, 11% insignificant
- Financial backers: 6% major, 26% relatively major, 38% relatively minor, 30% insignificant
- Suppliers: 7% major, 16% relatively major, 55% relatively minor, 22% insignificant
In France: In your view, what is the importance of CSR to your stakeholders like:

- Local authorities
- Customers
- Employees
- Suppliers
- Financial backers

- Financial backers
- Suppliers
- Employees
- Customers
- Local authorities

- Major
- Relatively major
- Relatively minor
- Insignificant
- No opinion
(In Poland): In your view, what is the importance of CSR to your stakeholders like:

- **customers**: 71% major, 0% relatively major, 0% relatively minor, 11% insignificant, 18% no opinion
- **local authorities**: 68% major, 0% relatively major, 0% relatively minor, 11% insignificant, 21% no opinion
- **employees**: 78% major, 0% relatively major, 0% relatively minor, 17% insignificant, 4% no opinion
- **financial backers**: 45% major, 7% relatively major, 31% relatively minor, 17% insignificant, 17% no opinion
- **suppliers**: 59% major, 0% relatively major, 0% relatively minor, 14% insignificant, 27% no opinion
Comparison of the relevance of CSR to stakeholders

While in Poland and Germany businesses mention their own employees as the most important stakeholders for SMEs, in France it is customers.

In Poland and Germany suppliers are seen as the least important and in France it is the banks.
(In Germany:) What, in your view, are the obstacles that could hinder the implementation of CSR in your business?

<table>
<thead>
<tr>
<th>Obstacle</th>
<th>I agree</th>
<th>I do not agree</th>
<th>No opinion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Too few human resources available</td>
<td>65%</td>
<td>30%</td>
<td>5%</td>
</tr>
<tr>
<td>Insufficient knowledge to apply CSR in a professional manner</td>
<td>62%</td>
<td>25%</td>
<td>12%</td>
</tr>
<tr>
<td>To few financial resources available</td>
<td>54%</td>
<td>37%</td>
<td>10%</td>
</tr>
<tr>
<td>Lack of interest from other partners</td>
<td>42%</td>
<td>27%</td>
<td>31%</td>
</tr>
<tr>
<td>Lack of interest from customers</td>
<td>42%</td>
<td>37%</td>
<td>21%</td>
</tr>
<tr>
<td>Lack of interest from employees</td>
<td>27%</td>
<td>48%</td>
<td>25%</td>
</tr>
<tr>
<td>CSR is not economically profitable</td>
<td>22%</td>
<td>56%</td>
<td>22%</td>
</tr>
</tbody>
</table>
What, in your view, are the obstacles that could hinder the implementation of CSR in your business?

- **Insufficient knowledge to apply CSR in a professional manner**
  - Agree: 49%
  - Disagree: 30.5%
  - No opinion: 20.5%

- **Too few financial resources available**
  - Agree: 43%
  - Disagree: 21%
  - No opinion: 36%

- **Too few human resources available**
  - Agree: 35.5%
  - Disagree: 33%
  - No opinion: 31.5%

- **Lack of interest from employees**
  - Agree: 28%
  - Disagree: 50%
  - No opinion: 22%

- **Lack of interest from customers**
  - Agree: 27%
  - Disagree: 45%
  - No opinion: 28%

- **Lack of interest from other partners**
  - Agree: 24.5%
  - Disagree: 41.5%
  - No opinion: 24%

- **CSR is not economically profitable**
  - Agree: 22%
  - Disagree: 48%
  - No opinion: 30%
(In Poland): What, in your view, are the obstacles that could hinder the implementation of CSR in your business?

- Insufficient knowledge to apply CSR in a professional manner: 82% agree, 7% do not agree, 11% no opinion
- Too few financial resources available: 64% agree, 29% do not agree, 7% no opinion
- Lack of interest from employees: 61% agree, 29% do not agree, 11% no opinion
- Lack of interest from other partners: 46% agree, 43% do not agree, 11% no opinion
- Lack of interest from customers: 32% agree, 57% do not agree, 11% no opinion
- Too few human resources available: 32% agree, 54% do not agree, 14% no opinion
- CSR is not economically profitable: 11% agree, 64% do not agree, 25% no opinion
Comparison of obstacles to introducing CSR

In France and Poland the main reason given for not introducing CSR is the lack of knowledge of how this concept can be implemented professionally. In Germany this argument is ranked second after the argument related to a lack of human resources. In France and Poland the lack of financial resources is ranked second.

In all three countries the companies agree into it that CSR is economically profitable.
(In Germany:) What are the reasons for companies to introduce CSR?

<table>
<thead>
<tr>
<th>Reason</th>
<th>I agree</th>
<th>I do not agree</th>
<th>no opinion</th>
</tr>
</thead>
<tbody>
<tr>
<td>improvement of the business's brand image</td>
<td>86%</td>
<td>4%</td>
<td>10%</td>
</tr>
<tr>
<td>motivating employees</td>
<td>72%</td>
<td>15%</td>
<td>13%</td>
</tr>
<tr>
<td>recruitment of new employees</td>
<td>61%</td>
<td>28%</td>
<td>12%</td>
</tr>
<tr>
<td>developing the company strategy</td>
<td>57%</td>
<td>24%</td>
<td>19%</td>
</tr>
<tr>
<td>meeting the requirements of customers</td>
<td>47%</td>
<td>36%</td>
<td>17%</td>
</tr>
<tr>
<td>diversification</td>
<td>47%</td>
<td>29%</td>
<td>24%</td>
</tr>
<tr>
<td>meeting the requirements of social organisations</td>
<td>43%</td>
<td>38%</td>
<td>20%</td>
</tr>
<tr>
<td>cost reduction</td>
<td>42%</td>
<td>39%</td>
<td>19%</td>
</tr>
<tr>
<td>meeting political requirements</td>
<td>40%</td>
<td>43%</td>
<td>17%</td>
</tr>
<tr>
<td>meeting the requirements of financial backers</td>
<td>28%</td>
<td>54%</td>
<td>18%</td>
</tr>
</tbody>
</table>
(In France): What are the reasons for companies to introduce CSR?

- Improvement of the business´s brand image: 79% agree, 8.5% do not agree, 12.5% no opinion
- Meeting political requirements: 67% agree, 17% do not agree, 16% no opinion
- Meeting the requirements of customers: 63.5% agree, 14.5% do not agree, 22% no opinion
- Motivating employees: 63.5% agree, 19.5% do not agree, 17% no opinion
- Developing the company strategy: 61% agree, 19.5% do not agree, 19.5% no opinion
- Meeting the requirements of social organisations: 56% agree, 22% do not agree, 22% no opinion
- Cost reduction: 51% agree, 24.5% do not agree, 24.5% no opinion
- Diversification: 39% agree, 33% do not agree, 28% no opinion
- Recruitment of new employees: 33% agree, 44% do not agree, 23% no opinion
- Meeting the requirements of financial backers: 28% agree, 29% do not agree, 43% no opinion
(In Poland): What are the reasons for companies to introduce CSR?

- Improvement of the business's brand image: 96% agree, 4% disagree, 0% no opinion
- Motivating employees: 93% agree, 4% disagree, 4% no opinion
- Developing the company strategy: 69% agree, 14% disagree, 17% no opinion
- Meeting the requirements of customers: 68% agree, 14% disagree, 18% no opinion
- Cost reduction: 57% agree, 25% disagree, 18% no opinion
- Recruitment of new employees: 68% agree, 5% disagree, 26% no opinion
- Meeting the requirements of social organisations: 46% agree, 25% disagree, 29% no opinion
- Diversification: 63% agree, 5% disagree, 32% no opinion
- Meeting the requirements of financial backers: 36% agree, 32% disagree, 32% no opinion
- Meeting political requirements: 39% agree, 6% disagree, 56% no opinion
Comparison of reasons to introduce CSR

In all three countries image is mentioned as the main reason to introduce CSR. In Poland and Germany employee motivation is ranked second and in France it is political demands.

While the response to political demands is ranked second in France, this argument comes last in Poland and next to last in Germany.
In your view, the longer term the role of CSR in your business will **will grow** 75%, **will remain unchanged** 4%, **will decline** 21%.

In your view, the ecological demands with which your business will be faced in the future will **will grow** 63%, **will remain unchanged** 1%, **will decline** 36%.

In your view, the social requirements with which your business will be faced in the future will **will grow** 63%, **will remain unchanged** 3%, **will decline** 34%.

In your view, in the future, the place of CSR relative to other criteria essential to the business will **will grow** 47%, **will remain unchanged** 5%, **will decline** 47%. 
In your view, the social requirements with which your business will be faced in the future will:

- Grow: 45%
- Remain unchanged: 25%
- Decline: 29%
- Gave no opinion: 22%

In your view, in the future, the place of CSR relative to other criteria essential to the business will:

- Grow: 60%
- Remain unchanged: 18%
- Decline: 22%

In your view, the ecological demands with which your business will be faced in the future will:

- Grow: 70%
- Remain unchanged: 13%
- Decline: 16%
- Gave no opinion: 0%
In your view, the ecological demands with which your business will be faced in the future will grow 68%, remain unchanged 25%, decline 7%, gave no opinion 0%.

In your view, the longer term the role of CSR in your business will grow 82%, remain unchanged 11%, decline 0%, gave no opinion 7%.

In your view, the social requirements with which your business will be faced in the future will grow 79%, remain unchanged 14%, decline 0%, gave no opinion 7%.

In your view, in the future, the place of CSR relative to other criteria essential to the business will grow 89%, remain unchanged 7%, decline 4%, gave no opinion 0%.
Future development of CSR

In Germany the SMEs estimate that the social and ecological requirements made of business enterprises will increase by equal amounts.

In Poland they estimate that the social demands will be greater compared with the ecological ones, whereas in France the ecological demands will be greater than the social ones.

In Poland almost all businesses (89%) say that CSR will become more important in comparison with other business-relevant factors. In France more than half the businesses say the same and in Germany almost half at 47 percent do as well.
(In Germany:) How do you communicate your CSR?

- **via your website**
  - Ja: 32%
  - Nein: 43%
  - geplant: 25%

- **via internal pamphlets**
  - Ja: 24%
  - Nein: 56%
  - geplant: 20%

- **via marketing campaigns**
  - Ja: 12%
  - Nein: 76%
  - geplant: 12%

- **via producing an environment report**
  - Ja: 8%
  - Nein: 86%
  - geplant: 6%

- **by producing a social report**
  - Ja: 5%
  - Nein: 87%
  - geplant: 8%

- **via the CSR report**
  - Ja: 4%
  - Nein: 90%
  - geplant: 6%
(In France): How do you communicate your CSR?

- **via internal pamphlets**: 40% yes, 44% no, 16% planned
- **by producing a social report**: 34.5% yes, 59% no, 6.5% planned
- **via producing an environment report**: 27% yes, 63.5% no, 8.5% planned
- **via your website**: 26% yes, 59% no, 15% planned
- **via marketing campaigns**: 24.5% yes, 69% no, 6.5% planned
- **via the CSR report**: 12% yes, 74.5% no, 12.5% planned
(In Poland): How do you communicate your CSR?

- **via your website**: 79% yes, 14% no, 7% planned
- **via marketing campaigns**: 43% yes, 43% no, 14% planned
- **via internal pamphlets**: 39% yes, 54% no, 7% planned
- **via the CSR report**: 29% yes, 68% no, 4% planned
- **via producing an environment report**: 14% yes, 79% no, 7% planned
- **by producing a social report**: 14% yes, 82% no, 4% planned
Comparison of CSR communication

In a comparison of these countries the least communication about CSR is carried out in Germany. The most communication occurs in Poland, especially via the website but through all other media as well. What is also striking here is the relatively frequent communication about the environment, social and CSR reports, which still have limited distribution in France and Germany.
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